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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 06-cv-00088-PGC
Plaintiff,)	
v.)	
)	UNITED STATES'
JOHN J. GAURUDER, an individual;)	RESPONSES TO (1)NOTICE: THIS
JANA GAURUDER, an individual;)	COURT IS IN WANT OF SUBJECT
JANA GAURUDER, as Trustee of)	MATTER JURISDICTION, AND
HIGH TETONS, A TRUST;)	(2) MANDATORY JUDICIAL NOTICE
UTAH STATE TAX COMMISSION; and)	NO PARTIES, NO CASE, NO SUBJECT
US BANK, HOME MORTGAGE,)	MATTER JURISDICTION
)	
Defendants.)	
)	

The United States of America ("United States"), through its undersigned counsel, hereby responds to the two following documents filed by John and Jana Gauruder (collectively the "Gauruders"): (1) Notice: This Court is in Want of Subject Matter Jurisdiction, and (2) Mandatory Judicial Notice No Parties, No Case, No Subject Matter Jurisdiction (collectively the

“Gauruders’ Motions”).¹ The United States is referring to these documents as the motions because, while not entirely clear, they appear to challenge this Court’s jurisdiction to hear this action.

On September 9, 2007, the Gauruders filed a Notice: This Court is in Want of Subject Matter Jurisdiction (“First Motion”). On September 15, 2007, the Gauruders filed a Mandatory Judicial Notice No Parties, No Case, No Subject Matter Jurisdiction (“Second Motion”). As described above, the United States will refer to these documents collectively as the Gauruders’ Motions. In the Gauruders’ Motions, they essentially make the same two following assertions: (1) this Court is without subject matter jurisdiction because counsel for the United States does not have the proper delegation of authority to bring this action, and (2) to have a case there must be two parties, and because the Gauruders have not appeared in this action, there is only one party, thus, there is no case before this Court. First Motion p. 4-5, 7; Second Motion p. 2-4. These two assertions are frivolous.

With respect to the first assertion, this argument is repetitive of the Gaurduers’ motion to quash filed on September 7, 2006. Docket Entry No. 11. On September 15, 2006, the United States responded to the motion to quash. Docket Entries No. 13 and 14. On October 5, 2006, this Court issued an order denying the Gauruders’ motion to quash. Docket Entry No. 16. Thus, the Gauruders’ are raising repetitive, frivolous arguments upon which this Court has already ruled. With respect the second assertion, such an argument is completely without merit. The

¹ The United States is responding to both documents by the Gauruders in this response because the assertions advanced by the Gauruders in both documents are virtually identical.

Gauruders' Motions accomplish nothing more than waste the resources of the judiciary and this office. As such, the Gauruders' Motions should be denied.

WHEREFORE, the United States respectfully requests that this Court deny any relief sought by the Gauruders' Motions.

DATED this 21st day of September, 2007

Respectfully submitted,

BRETT L. TOLMAN
United States Attorney

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s/ Chad D. Nardiello
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CERTIFICATE OF SERVICE

I hereby certify that I have made service of the foregoing UNITED STATES' RESPONSES TO (1)NOTICE: THIS COURT IS IN WANT OF SUBJECT MATTER JURISDICTION, AND (2) MANDATORY JUDICIAL NOTICE NO PARTIES, NO CASE, NO SUBJECT MATTER JURISDICTION, upon the parties hereto by depositing in the United States mail on the 21st day of September, 2007, a true copy thereof, enclosed in an envelope with postage thereon, addressed to:

JOHN J. GAURUDER
JANA GAURUDER
JANA GAURUDER Trustee, HIGH TETONS, A TRUST
926 North 2300 West
Tremonton, Utah 84337

UTAH STATE TAX COMMISSION
160 East 300 South, 5th Floor
Post Office Box 140874
Salt Lake City, Utah 84114

US BANK, HOME MORTGAGE, NA
475 East 200 South
Salt Lake City, Utah 84111
Attn: Glade Williams

s/ Chad D. Nardiello
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Trial Attorney, Tax Division
U.S. Department of Justice